

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH - COURT NO. 02

Service Tax Appeal No. 89532 of 2018

(Arising out of Order-in-Appeal No. PVNS/184-185/Appeals Thane/MC/2018-19/4510 dated 03.08.2018 passed by Commissioner (Appeals Thane), GST & Central Excise, Mumbai)

Shri Ramesh Gowani

302 Tardeo Air Conditioned Market
Tardeo Road, Tardeo,
Mumbai – 400 034.

.....Appellant

VERSUS

C.C.G & ST, Mumbai Central

4th Floor, C. Ex. Building Churchgate,
Mumbai -400 020.

.....Respondent

WITH

Service Tax Appeal No. 89541 of 2018

(Arising out of Order-in-Appeal No. PVNS/184-185/Appeals Thane/MC/2018-19/4509 dated 30.07.2018 passed by Commissioner (Appeals Thane), GST & Central Excise, Mumbai)

Shri Ravi Bhandari

302 Tardeo Air Conditioned Market
Tardeo Road, Tardeo,
Mumbai – 400 034.

.....Appellant

VERSUS

C.C.G & ST, Mumbai Central

4th Floor, C.Ex. Building, Churchgate,
Mumbai -400 020.

.....Respondent

Appearance:

None for the Appellant

Shri Onil Shivadikar, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

FINAL ORDER NO. A/85978-85979/2021

Date of Hearing: 22.03.2021

Date of Decision: 22.03.2021

PER : S.K. MOHANTY

When the matter was called for hearing today, the Ld. Authorized Representative for the Revenue submits that the appellant has opted under

the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and to that effect, has also obtained the SVLDRS-4 Certificate. Since the issue has already been settled under the said scheme, the appeals are accordingly dismissed as deemed withdrawal.

(Dictated and pronounced in the open court)

(S. K. Mohanty)
Member (Judicial)

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